

OVERVIEW

The Foundation Data Model (FDM) (formerly known as the Financial Data model) is the data model used across HCM and Financials which establishes the foundation for Workday transaction processing and reporting. The equivalent in most organizations to the FDM is the chart of accounts in Finance as well as items shared across Human Capital Management, such as organizations, locations, and cost centers. The FDM Service is initiated during the Plan Stage with a key output being customer specific data delivered in the initial tenant used to facilitate design discussions during the Architect Stage; however, for the County of Placer Workday deployment, SCI has accelerated the process by starting during the Business Process Alignment (BPA).

During BPA, a number of sessions were conducted to develop the structure of the FDM by focusing on the foundation data model elements critical to the Workday platform, HCM, Payroll, and Financials, which influence transaction processing, reporting, and business processes. As well as key financial data related to spend, revenue, and ledger accounts. Follow up sessions will occur during the Architect Stage (design) to determine actual data values for the structure as well as the attributes associated with those values; such as reference IDs, hierarchies and related worktags.

The County of Placer FDM will consist of multiple elements which possess worktag balancing capabilities, field attributes, worktag types, and hierarchy capabilities. The Placer FDM structure will include the elements listed below with their worktag balancing capabilities, field attributes, worktag types, hierarchy capabilities, stated purpose, and examples as appropriate. Full details can be found in the Chart of Accounts Design Overview and Placer FDM Configuration Workbook Excel files.

WORKTAGS

Worktags fall into two categories: Fund Accounting and Cost Accounting. In general, the Fund Accounting worktags will be managed by the Auditors office and the Cost Accounting worktags will be managed by the Departments.

Fund Accounting Worktags

Company – Company is a delivered balancing worktag which is required and will be derived. Company will also be used in a hierarchy and serves the purpose of the highest level for fund structure. Funds listed below this level will roll up to this level for reporting purposes. An example is Placer County, Placer Mosquito and Vector Control District. There is no equivalent field to this in PAS.

Fund Hierarchy – Fund Hierarchy is a delivered roll up of the fund worktag and is required. Fund Hierarchy serves the purpose of the second level of the fund hierarchy and will also be used for reporting and security. An example is Fund 340 (State and Federal Grants) Fund is the equivalent field to this in PAS.

Fund - Fund is a delivered balancing worktag which is required. Fund will also be used in a hierarchy and serves the purpose of tracking transactions. Examples include the subfunds under Fund 340 such as 111 Welfare Administration Advances and 113 Family Support. Subfund is the equivalent field to this in PAS. A PAS subfund will be its own unique fund in Workday, but will roll up to the hierarchy discussed above. A fund type will be associated with each fund to differentiate between Grant and Non Grant Funds. This is required to facilitate the grant functionality. Fund is derived from Cost Center.

Cost Center and Cost Center Hierarchy – Cost Center Hierarchy is a delivered, required rollup of the cost center worktag which will be used for reporting and security purposes. Cost Center Hierarchy will be restricted to specific companies. The structure of the cost center hierarchy is discussed in the next four items.

Department -. Department is the highest level of the cost center hierarchy and will be derived based on the second level of the hierarchy. Department will be used for reporting purposes. An example is CEO, Auditor-Controller, Sheriff, CDRA. Department is the equivalent field to this in PAS.

Division - Division is the second level of the hierarchy and will be used for budget control. Division will be derived based on the cost center hierarchy or cost centers assigned to it. An example is Administration Services, Telecom, IT, and Central Services. Appropriation is the equivalent field to this in PAS.

Section –. Section is the third level of the hierarchy and will be an optional level to the hierarchy for departments that may need further segmentation. Section will be derived based on the cost centers assigned to it. An example is Revenue Services, Procurement Services. There is no equivalent field to this in PAS. Process Owner is Fund Accounting. Additional optional cost center hierarchies may be included if a department requires further segmentation. .

Cost Center - Cost Center is a delivered, required cost center worktag which will be used in a hierarchy. Cost Center is the lowest level of the hierarchy and the level at which transactions will be keyed. An example for procurement services referenced in the bullet above is Administration/Overhead, Purchasing. There is no equivalent field to this in PAS. Process Owner is Fund Accounting. The definition of a cost center includes:

- Has an ongoing purpose and objective
- Has an established budget
- Has fiscal oversight by a responsible person
- Has positioned employees
- Generally occupies space

Function – Function is a custom organization which will be derived and used in a hierarchy. Worktag will be derived by Cost Center. The purpose of this worktag is to record the function required for state reporting. An example is Legislative and Administration, Finance, Counsel. Function is the equivalent field to this in PAS.

Book Code – Book Code is a delivered worktag which will not be a hierarchy but may be required. The purpose is to record manual journal entries to a separate book for reporting purposes. An example is full accrual basis of accounting. Separate funds are used in PAS.

Revenue Categories – Revenue Categories is a delivered, required worktag which will be a hierarchy. The purpose is to provide detail for revenue amounts recorded in the ledger accounts. An example is Library Fines and Fees. Revenue categories are mapped to ledger accounts to determine how customer account and grant income transactions will be recorded in the general ledger. There is no equivalent field to this in PAS.

Spend Categories - Spend Categories is a delivered, required worktag which will be a hierarchy. The purpose is to provide detail for expense amounts recorded in the ledger accounts. An example is Maintenance Equipment. There is no equivalent field to this in PAS.

Bank Accounts – Bank Accounts is a delivered, derived worktag which will not be a hierarchy. The purpose is to record cash activity for individual bank accounts. An example is Golden Sierra Checking. There is no equivalent field to this in PAS.

Ledger Account/Account Summary – Ledger Account/Account Summary is a delivered, required worktag which will be derived in operational transactions and part of a hierarchy. Ledger accounts are derived through account posting rules. Typically, revenue ledger accounts are derived via revenue categories and expense ledger accounts are derived via spend categories. Ledger accounts will include both income statement and balance sheet accounts. The purpose will be to record transactions in the general ledger and to provide the roll ups needed for financial reporting purposes. An example is Salaries and Wages, Cash, Accounts Payable. Object 1, 2, and 3, GL and SubGL are the equivalent fields to this in PAS.

Cost Accounting Worktags

Program – Internal Programs is a custom organization which will be required and used in a hierarchy. The internal program hierarchy will differentiate between mandated programs, non-mandated programs and programs that are a mix of mandated and non-mandated. Priority Based Budgeting (PBB) will also be included in the program hierarchy. Internal programs may be derived by the Mandated Activities worktag discussed below. Belongs to the divisions within the department and will map to an organizational hierarchy which is similar to Division in the Cost Center Hierarchy. OCA/PCA/User Codes are the equivalent fields in PAS. An example is IT Application Support, IT Infrastructure, Security Services and Project Management.

Mandated Activity– Mandated Activity is a custom organization or custom worktag which is optional and may be part of a hierarchy. The purpose is to designate if the expenditure is related to a specific activity that is required by a mandated program as defined in the Program worktag. If a Mandated Activity worktag is used, there must also be a Program worktag. An example of a Mandated Activity could be Case Management, Counseling, Immunizations, etc. There is no equivalent field to this in PAS. Process Owner is Cost Accounting.

Activity Based Costing – Activity Based Costing is a custom organization or custom worktag which is optional and may be part of a hierarchy. The purpose is to use as a specific work function or activity that is viewed by a department as essential for managing their operations that is not accounted for with one of the other worktags discussed in this document. Examples could be Management Reporting, Customer Care, Year End Close, Capital Assets, Invoice Processing, Scanning Documents, CAFR Report Preparation,

Maintenance, etc. OCA/PCA/User Codes are the equivalent fields in PAS. Process Owner is Cost Accounting.

Location – Location is a delivered worktag which is optional. Location can be a region, city, building, or office/suite with an actual physical address. Locations are utilized by the following functional areas: Procurement, Inventory, Assets, Projects, Internal Service Delivery, Allocations, HR/HCM, Expenses, Grants, Integrations, and Reporting. Locations are primarily used by HR/HCM to assign workers to work locations however locations also play an important role in Financials. Locations can be designed to drive specific functionality for certain functional areas (e.g. Inventory). Locations can also be designed by usage (e.g. use for shipping, billing, etc.) and by types for grouping/sorting and reporting purposes (e.g. museums, trails, buildings, etc.). Trackable assets (both capital and non-capital/expense) can be assigned to a specific location. Locations may be rolled up to a region via a hierarchy (must be a Business Site to build a hierarchy). An example is Tahoe, Western Placer, Rocklin, Domes, and Road #12. OCA/PCA/User Codes are the equivalent fields in PAS. Process Owner is HR/HCM.

Customer – Customer is a delivered worktag which is optional and will be used as a person, department, or organization that purchases goods or a service. An example is TART, Golden Sierra, HHS, John Doe, Colfax Cemetery. OCA/PCA/User Codes are the equivalent fields to this in PAS. Process Owner is Cost Accounting.

Catch All (Other) – Catch All (Other) may be a balancing worktag that is a custom organization which is optional and part of a hierarchy. The purpose is to provide a place for items that do not fit into the above categories starting at Internal Programs. OCA/PCA/User codes are the equivalent field to this in PAS. Process Owner is Cost Accounting. **Only used when the Internal Program, Customer, Location and Activities (above) are insufficient.**

Grant – Grant is a delivered, optional worktag on transactions which will be balancing and is part of a hierarchy. . In Workday, grant is not an interchangeable term with an award. Grant is where you capture costs given to you by a sponsor/grantor to complete a scope of work. The “grant” represents the money *funding* the work NOT the actual detail phrase and tasks of the work. Grants are assigned to an award.

The purpose is to account for and report on money given by an organization (grantor/sponsor) for a particular purpose. Expenses and Revenue can be tracked on the grant for both sponsor funds and cost share funds. An example is PCA BTLAB which is a cost share HHS grant. Grant Detail is the equivalent field in PAS. Process Owner is Cost Accounting. Since “grant” is a worktag, you are able to run reports to see grant expenditures and revenue.

The grant serves as the primary costing organization for grants management

- Use on spend and payroll transactions to associate activity to award line
- Each award line must have a unique grant specified (for the range of dates on the line)
- Assign Roles
- Supports Related Worktags – Cost Center, Fund, Project

Award – Award is not a worktag and is not part of a hierarchy. The award is not part of the FDM. The definition of an award has been included to highlight the distinction between a grant and award. The award is the legal contract with the purpose of facilitating grant functionality by establishing the business rules to capture grant costs, calculate facilities and administration expenses and bill the sponsor. Awards can be related to one another but are not hierarchical in nature. Transactions are not recorded to the award rather the grant worktag. Grant is the equivalent field in PAS. Process Owner is Cost Accounting.

Project – Project is a delivered, optional worktag which will be balancing and will be a part of a hierarchy. The purpose of a “project” is to capture a scope of work with a specific beginning and end date. A combination of project hierarchy and projects may be used. Primary focus on capital projects (projects that become assets) and billable projects (projects that are billed to a customer). Projects can have varying levels of tracking requirements – just the worktag or a full detailed project plan with resources and contractual information. NOTE: There will be a projects design session covering internal projects, billable, and capital projects. An example is the Workday ERP Project. Project is the equivalent field in PAS. Process Owner is Cost Accounting.

If more detailed projects are used, transactions can be captured at the level of a project “phase” or project “task”.

Project Phase is a high-level sequence of steps to be completed in a Project, e.g. a development project might consist of the phases: Analyze, Scope, Design, Test, Document, Deliver, and Support. Project Tasks are distinctive activities, e.g. a document phase may consist of a task to write an FAQ document. Phases and tasks are shared across projects, giving you greater consistency and cross project reporting capabilities. Once you assign phases and tasks to the project plan, Workday creates a project-specific instance of the phases and tasks so that you can also report on them for that project. Resources defined on your resource plan can be assigned to each task. Project Detail is the equivalent field in PAS. Process Owner is Cost Accounting.

Gift (Basic) – Gift (Basic) is a delivered, optional worktag which will not be a hierarchy. The purpose is to track funds that are contributed to the County and how those funds were spent. There is no equivalent field to this in PAS. Process Owner is Cost Accounting.

Funding Source – Funding Source is an optional custom organization or custom worktag which may be a hierarchy. The purpose is to retroactively reallocate the funding for expenses associated with a project. Grants can be used as a funding source for projects that are funded by a grant. Projects is the equivalent field in PAS.